Leg. (Education) **(1923) Department.**

Ordinary SERIES.

G.O. No. 151
151

DATED 24th January 1923.
24-1-1923

[Despatch Abstract.]

BUDGET.

Elementary Education Fund—Mangalore Taluk Board—1922-23—approved with remarks.

Enclosures.
Budget Estimate etc.

are copies—

R.O.P. No. 25 B/3/22-23.

Station Madras *Dated the* 20th June 1922. 191

From (*Name*) R. Littlehailes, Esq., M.A., M.L.C.,

(*Designation*) Director of Public Instruction.

To The Secretary to the Government of Madras,

Law (Education) Department.

Sir,

In submitting herewith the Budget estimate for 1922-23 lementary Education fund under the control of the ~~local~~ authorities in the ~~South Kanara District~~ Taluk Board, Mangalore, I have the honour to state that ~~all~~ the Taluk Boards ~~in the District have~~ has been permitted to levy the education tax during 1921-22 and ~~they have~~ it has taken credit for the proceeds of the cess both in the Revised estimate for 1921-22 and the Budget estimate for 1922-23. Under Section 37 of the Madras Elementary Education Act of 1920, Government are obliged to contribut a sum not less than the proceeds of the cess; ~~but the Taluk Boards~~

of Uppinangadi, Coondapur and Udipi have taken credit both in the Revised estimate for 1921-22 and the Budget estimate for 1922-23 for amounts larger than the proceeds of the cess as Government contribution. The Boards may be advised to take credit in the Budget estimate for 1922-23 only for a sum equal to the proceeds of the cess for the present. The Mangalore Taluk Board has taken credit in the Budget estimate for 1922-23 under Section 37 of the Madras Elementary Education Act of 1920 for a sum equal to the proceeds of the cess collected during 1921-22 and the estimated procee to be collected during 1922-23. This procedure is evidently wrong and the Board may be asked to take credit in the Budget estimate fo 1922-23 only for a sum equal to the proceeds of the tax realised in 1921-22.

2. Secondly it is observed that the Taluk Boards of Kasergo Udipi and Mangalore have reduced in the Budget estimate for 1922-23 their own contribution out of general Revenues from the Revised estimate for 1921-22, while the Taluk Boards of Uppinangadi, Coondapur and Karkal have not shown their own contribution at all.

3. Thirdly no local authority except the Mangalore Taluk Board has made provision for the payment of capitation allowance eit in the revised estimate for 1921-22 or in the Budget estimate for 19 23. But as the local bodies have adopted increased rates of salarie

On the debit side the Board may be advised to enter detailed figures under the various minor heads. A provision seems to necessary under stipends in the Budget estimate for 1922-23 unless all the teachers under the Board's management are certificated men. As regards the Board's request for an additional subsidy to enable it to adopt a time scale of salary to the teachers under its management, the Board may be advised to raise its own contribution in the Budget estimate for 1922-23 (Rs.4850) with reference to the Revised estimate for 1921-22 (Rs.11,960) and the actuals for 1920-21 (Rs.8,726).

5. Uppinangadi Taluk Board.

The credit taken under the proviso to Section 37 of the Madras Elementary Education Act of 1920 should be raised both in the Revised Estimate for 1921-22 and the Budget estimate for 1922-23 as shown below:-

7. Karaal Taluk Board.

The credit taken under the proviso to section 37 of the adras Elementary Education Act of 1920 should be reduced in the udget estimate for 1922-23 as shown below:-

	Budget estimate for 922-23.
1) G.O.No. 1541 Law E./22-10-21	1,116
2) 222 /24-2-22	8,265
3) 305 /14-3-22	971
4) Director's Proceedings R.C.No.7445/21,	12,184
	12,536

A provision seems to be necessary under stipends in th udget estimate for 1922-23 unless all the teachers under the oard's management are trained men.

Udipi Taluk Board.

The credit taken in the Revised estimate for 1921-22 nder the proviso to Section 37 of the Madras Elementary Educatio t of 1920 may be revised as shown below

DEPARTMENT.

..... 192 . *Registered* 192

Subject.

Budget Estimates;

Submitting the --------- for 1922-23 received from the Presidents of the Local Boards in this District.

Enclosures.
No.
Spare copies

Dis. No. 83

Station Mangalore. *Dated the* 24th November 1921

From (Name) M.R.Ry. Rao Bahadur N. Subba Rao Avl.,

(Designation) President, District Educational Council, South Kanara, Mangalore.

To The Secretary to the Government of Madras,

Through, The Director of Public Instruction, Madras.) Law(Education) Department Madras.

Sir,

I have the honour to submit herewith the Educational Budgets for 1922-23 received by me from the Presidents of Mangalore, Kasargode, Karkal, Udipi, Uppinangady -- and Coondapoor Taluk Boards. The Budget Estimate of the Chairman Municipal Council Mangalore, has not yet been -- received. The Municipality does not seem to have as yet come to any decision regarding the levy of Education tax. The Chairman has however been reminded to expedite the -- transmission of his Education Budget for 1922-23.

2. A copy of the Council's Resolution is enclosed.

I have the honour to be,

Sir,

Your most obedient servant,

President,
District Educational Council.

Proceedings of the Meeting of the District Educational Council South Kanara, Mangalore held on 23rd November 1921.

P r e s e n t .

M.R.Ry. Rao Bahadur N.Subba Rao Avl., P r e s i d e n t .

R.H.Ellis Esquire, I.C.S., Collector of South Kanara,

J.Yates Esquire, M.A. Inspector of Schools, South Kanara, Coorg and Bangalore.

A.V.J.Vas Esquire, Assistant Inspector of Schools, South Kanara.

C.D.Souza, Sub.Assistant Inspectress, in charge of Girl's Schools Kanara Range, Mangalore.

H.Manorama Bai.

Srimathi M.Laxmi Bai.

M.R.Ry. Rao Bahadur S.Raghunathaiya Avl. B.A.B.L.

Reverend Peter Remigious D'Souza

Reverend Father F.C.Mascarenhas.

M.R.Ry. Nellikai Venkata Rao Avl.

" Hattangady Laxminarains Kamath Avl.

" Areor Laxminarains Rao Avl.

" Kewdoor Srinivasa Hegde Avl.

" M.Vaikunta Bhakta Avl.

" Anjar Ramanna Hegde Avl.

" M.S.Madhava Rao Avl.

" K.Krishna Rao Avl.

Khan Bahadur Haji Abdulla Haji Kassim Saheb Bahadur.

M.R.Ry. Melahalli Shiva Rao Avl.

---

19. Read ~~Draft~~ Budget Estimates for 1922-1923 forwarded by the Presidents of the Taluk Boards Mangalore, Kasargode, Uppinangady, Karkal, Udipi and Coondapoor, in respect of the Elementary Education Fund.

Resolution:-

The budgets will be submitted and recommended.

/True Extract/

Sd. N.Subba Rao
P r e s i d e n t .

President,
District Educational Council,

Actuals of 1920-21	Revised Estimate of 1921-22	Heads.	Budget Estimate of 1922-23	Remarks
		Ordinary		
		I Staff.		
		Salaries and allowances		
38934	36920	Masters	43920.	Includes allowances paid for 1921-22.
.	600	Clerks and Servants	600.	
3831	.	Capitation allowances	4000,	
.	.	Contributions to Provident Funds	.	
31	100	Travelling allowance	100	
441	.	Stipends of teachers sent for training	.	
		2. Contingencies and equipment		
1779	1720	Contingencies ordinary	1800	
842	850	House rent	900	
.	.	Other items	.	
.	.	Equipment ordinary	.	
20	.	Furniture and apparatus	50	
24	.	Library books and maps	50	
.	.	other items	20	
	70	3 Prizes and Scholarships	100	
1289	1400	4. Repairs to buildings	1500	
3667	.	5. Refunds	.	
		Total Running Charges.		
.	.	6. Interest on & repayment of debt.	.	
2721	4500	7. Appropriation to education	3000	
3579	46160	Total ordinary charges	56040	
		Capital		
2721	4000	1. Land and buildings	.	
		2. Equipment		
	400	Furniture and apparatus	2000	
	100	Library, books & maps	1000	
		other items	.	
2721	4500	Total Capital Charges	3000.	

18676
2721
15955

Actuals of 1920-21	Revised Estimate of 1921-22		Estimate of 1922-23	Remarks
		Ordinary		
		1. Education tax		
	4050	2. Fines and penalties under the Elementary Education Act	810	
		3. Income from investments etc.		
2042	2100	4. School fees	2100	
67	20	5. Other receipts	20	
		6. Government Grant	(a)	(a) comprised of Rs 8100 equivalent to Rs 4050 for 1921-22 not credited in the year.
		(i) Under Section 37 of the Elementary Education Act	12150 The term of 1922-23	
32794	27890	(ii) Under the proviso to Section 37 of the Act.	(b) 28280.	(b) comprised of Rs 23440 the usual grant.
		Total		
18676	7940	7. Contribution from Revenue account of the Local authority	5390	4180 Half the contribution from Govt for payment of allowance to teachers at Rs 4 and Rs 660 being the subsidy for 12 months on account of additional sch. granted during 1921-22 for 5 months vide G.O. No. 1541 Local Education 22-10-21
		8. Appropriation from Education Endowment Account.		
53579	42000	Total ordinary receipts	56040	
		Capital		
		1. Capital receipts		
		2. Contributions from private individuals		
		3. Appropriation from loans		
2721	4500	4. Appropriation from Education ordinary.	3000	
2721	4500	Total	3000	

W Law (Edn) Dept.

Memo: No. 2733 A-2 dy 12.7.22

Budget Estimate - Ele. Edn. Fund - Mangalore Taluk Board.

A copy of the D.P.I.'s letter R.O.C. No. 25 B/23/22-23, dy 20.6.22, is communicated to the D.T.B., Mangalore, who is required to revise the budget estimate of the elementary education fund under the control of the Board in the light of the remarks made therein and also the following observations: —

(i) The savings, if any, with the local body from the recurring provincial contribution for elementary education sanctioned in 1920-21 as in 1921-22 should be reported separately for each year to determine the contribution payable by Government under the proviso to section 37 of the Ele. Edn. Act, 1920. The budget should be framed on the assumption that such savings be deducted from the contribution payable.

11

11) The Taluk Board's ~~usual~~ contribution from its general revenues towards elementary education should not be reduce The proceeds of the education tax are intended for the expansion of education and opening of new schools aid should not be ~~utilized~~ to relieve the Taluk Board from the charges ~~hitherto~~ incurred by it on the maintenance of existing Schools.

2. The President is requested to forward to Govt a copy of the budget as finally adopted by the Taluk Board.

7-7-32 11/7/32

17 JUL 1932

2/7/32 14/7

under Secy 21.8.32

to the D.P.I, Mangalore. with copy of D.P.I's letter

SECRETARIAT GOVERNMENT 12-JUL-1932 LAW DEPARTMENT

Remind a... ... month

DEPARTMENT.

Received ..... *Registered* D 3936 A 31/8 1922

Subject.

ELEMENTARY EDUCATIONAL BUDGET.

Submitting the ——— for 1922 - 1923.

ENCLOSURES

.....

.....

are copies.....

Dio No. 5250/ MST 12/22

Station M a n g a l o r e, *Dated the* 24th August 1922.

From (Name) M. R. Ry. Rao Bahadur S.Raghunathaiya Avergal, B. A. B. L.,

(Designation) President, Taluk Board, Mangalore.

To The Secretary to the Government of Madras,

Law and (Education) Department.

Madras.

Sir,

With reference to Government Memorandum No.2733 A2 - dated the 12th July 1922, I have the honour to submit herewith the Educational Budget relating to this Taluk Board for 1922-2 as finally adopted by my Board.

2 In preparing the Budget, the revised estimate column has been deleted and the actuals of only 1921-22 have been --- shown. The contribution payable by Government to the lowest limit under the proviso to section 37 of the Elementary Education Act 1920 has been taken credit for as there were no -

savings from the recurring contribution sanctioned in - 1920-21 and 1921-22.

The Taluk Board's usual contribution from General revenues towards elementary education has been raised to the actual amount incurred during 1921-22.

In view of the remarks made by the Director of -- Public Instruction, credit has been taken under section 3 of the Elementary Education Act for a sum equal to the - proceeds of the education tax actually realised in 1921- @wing to the reduction of the above contribution and --- raising of the Taluk Board's contribution from general - revenues in the enclosed revised Budget, the provision ma in the original Budget under Capitation Allowance has ha

Actuals for 1921-22	Heads	Budget estimate for 1922-23	
	Ordinary.		
	1. Staff, Salaries & allowances		
35595	Masters	43370	
70	Clerks & Servants	600	Represents the pay of Conductress in girls' Schools & a masalji in a boys' school
.	Capitation allowances	.	
.	Contribution to Provident Fund	.	
79	Travelling allowances	100	
.	Stipends of teachers sent for training	.	
	2 Contingencies & equipment renewals.		
	Contingencies		
891	House rent	950	
2041	Other items	1800	
	Equipment renewals		
	Furniture & apparatus	50	
	Library books & maps	50	
	Other items	20	
	3 Prizes & Scholarships	100	Provision for giving prizes in girls' schools
6432	4. Repairs to Buildings	1500	Increase on the previous year owing to expenditure out of Provincial Subsidy for buildings.
45123	Total recurring charges	48540	
.	5 Interest & repayment of debt	.	
1987	6. Appropriation to education	3000	
47110	Total ordinary Capital charges	51540	
	Capital		
1875	1 Land and buildings	.	
	2. Equipment		
112	Furniture & apparatus	2000	
	Library books & maps	1000	
	Other items		
787	Total Capital charges	3000	

Actuals for 1921-22	Heads	Budget Estimate for 1922-2	
	Ordinary.		
3215	1 Education tax	8100	
	2 Fines & penalties under the elementary education act		
	3 Income from investm		
2228	4 School fees		
47	5 Other receipts		
	6 Government grant		
	(1) Under section 37 of the elementary education Act.	3225-	Represents the amount of tax collected in 1921-22.
27907	(2) Under the proviso to section 37 of the Act.	(a) 28420	(a) Comprised of the usual annual recurring grant — 23440.
	7. Contribution from the		
9550	Revenue Account of the local authority	9550	Salary for 12 months on account of additional staff sanctioned in G. O. No 1541 Law (Education) dated 22-10-1921. 660
	8. Appropriation from endowment account		
42947		57540	Half the contribution from Government for payment of allowance to teachers at Rs 4- 4320
			Rs 28420
	Capital		
	1. Capital receipts		
	2. Contribution from private individuals		
	3. Appropriation from loans.		
	4. Appropriation from		
1987	Education ordinary	3000	

Mangalore Taluk Board Office
Mangalore.
24th August 1922.

J. Rodrigues
28/8
President.

Extract from the Proceedings of the Taluk Board of Mangalore, dated 22nd August 1922

PRESENT:

M. R. Ry Rao Bahadur S.Raghunathaiya Avergal,B.A.B.L,Presid

" Nellikai Venkat Rao Avergal, Vice President,

" M. Ramakrishna Punja Avergal,

" Bola Madhava Rao Avergal,

" M. Ramappa Avergal,

" K. Krishna Rao Avergal,

" B. Uggappa Bhandary Avergal,

" Naricombu Rama Rao Avergal,

" K. Muthaya Shetty Avergal,

ULLal Shidi Beary Saheb Bahadur,

A.M.L. D'Souza Esquire,

B. M. D'Souza Esquire,

****

x x x

39. Read draft Educational Budget for 1922-23 altered so far as it can be in accordance with the instructions issued by --- Government with reference to the remarks made by the Director of Public Instruction on the Budget submitted already.

****

The budget as altered above is adopted. Agreeably to the suggestion of the Standing Committee to whom this question was referred the Taluk Board observe that -- having regard to the fact that the Taluk Board introduced from 1st June '21 higher pay to teachers in their schools according to their qualifications and by a -- time scale, the Taluk Board is driven to the necessity of indenting upon the educational cess to be realised under section 37 of the Elementary Education Act to the extent of Rs4470 and is not to its regret in a position to utilise the whole of that amount for the expansion of elementary education alone among others by opening new schools and accordingly solicits that the Government may be pleased to increase its contribution under section 37 of the Elementary Education Act to the above extent over and above the sum equal in amount realised by educational cess for the current year.

x x x

/True Extract/

S. Raghunathaiya
29/8

President, Taluk Board,
Mangalore.

Law Department.

Education Branch.

3950

1-9-1

REMINDER.

To

The President,
Taluk Board,
Mangalore

The undersigned ~~has the honour to invit~~ is directed to invite ~~invites~~ attention to the communication noted in the margin and to request that this reminder may be returned at once with information as to—

(1) the stage at which the matter now is, and

(2) the date by which a reply may be expected, ~~and~~

(3) ~~the circumstances which have caused the delay.~~

~~2. It is requested that the reply to this reminder may be sent not later than~~

Office Law Dept.

Station Fort St George

Dated 6 8 22

Signature.
Under Secretary
Designation.

REPLY.

To

The Secretary to Govern
Law (Education)
ment
Madras

Sir,

The revised Educ
tional budget as
adopted by the Tal
Board has this
day been forwa
Dis no. 5250/22 date
in 26
24th Aug: 1922.

I have the hon
sir
Your most obedt
V Ramamurthy
29/8
President

G

SUBJECT.

Elementary Edn. Funds

Budget — 1922-23

Law (Rev.) Dept.

Letter No. 39364-2/10.10

3936A

Budget - Elementary Edn. Fund - Mangalore Taluk Board -

P.M.C.

The budget estimate of the elementary education fund under the control of the Mangalore Taluk Board as revised and submitted with the President's letter Dis No. 525/D, dt 25.8.22 calls for the following remarks:-

(i) Credit should be taken only for Rs 3215/- in the budget estimate for 1922-23 as Govt. contribution u/s Section 37 of the E.E. Act, 1920.

(ii) The Credit ~~should be~~ taken both in the revised estimate for 1921-22 and in the budget estimate for 1922-23 under the proviso to Section 37 of the Act should be altered into Rs. 27,890/- and Rs. 28280/- respectively.

(iii) The provision for the payment of Capitation allowances which was ... lowed in the original budget

been deleted in the revised budget.

The provision should be restored.

~~under the pay of the teachers has been partially rem~~ —

1 The Board's contribution from its general revenues should be increased ~~both~~ for the year 1921-22 and ~~for~~ 1922-23 with reference to its contribution in 1920-21. Vide B.

The Govt. contribution under section 37 of the E.E. Act cannot be raised as requested by the President

The President is requested to revise the budget in the light of ~~the remarks~~ in paras above and forward to Govt. a copy of it at a very early date.

G.O.

To the P.T.B., Mangalore

Received appearance

DEPARTMENT.

Received 6 NOV. 1922 192 . Registered 192 .

L. Edn 5215-A 6-11-22

Subject.

Education Budget

Submitting Elementary _____ for 1922-1923 as revised with reference to remarks made in Government Memorandum No 3936 A-2 dated 10th October 1922.

ENCLOSURES

copies

Dis No. 6572 M & B/22

Station Bangalore, Dated the 31st October 1922

From (Name) M.R.Ry. Rao Bahadur S.Raghunathaiya Avargal B.A.B.L.,

(Designation) President, Taluk Board, Bangalore

To The Secretary to the Government of Madras,

Law (Education) Department.

Sir,

Adverting to Government memorandum No 3936 dated the 10th instant, I have the honour to submit the following :-

(i) A sum of Rs 3220 was shown in the Budget Estimate for 1922-23 as Government contribution under section 37 of the Elementary Education Act 1920 in lieu of Rs 3215 with a view to show a round figure in the Budget Estimate agreeably to the practice hitherto followed in preparing the Budget. Necessary amendment of figure has now been

been made as directed by Government

(ii) In the amended Budget submitted to Government on 24th August 1922, no revised estimate for 1921-22 was prepared, but only the actual contribution received in the year viz Rs 27907 was exhibited as the same was available. The figur Rs 28420 in the Budget estimate was revised from the original budget with reference to half the contribution reported to the Director of Public Instruction in the current year on account of payment of allowance to teachers at Rs 4/-.

Necessary corrections of the figures have however, now been made as required in the Government memorandum in question.

(iii) The scale of pay revised by the Taluk Board and in vogue from 1st June 1921 is shown below:-

Secondary grade trained teachers as Headmasters of Higher Elementary schools Rs 35-1-50

Untrained S.S.L.C teachers.....Rs 20/-

Special Assistants in Higher Elementary schools.....Rs 25-1-35

Trained Higher Elementary grade teachers Rs 18-1-30

Untrained Higher Elementary teachers.. Rs 13/-

Trained Lower Elementary grade teachers Rs 15-1-25

Untrained Lower Elementary teachers... Rs 12/-

It will be observed that the pay of teacher The most part Rs 12/- a month has been increased in the case of Lower Elementary Teachers and Rs ne case of Higher Elementary Teachers and that in the case of Women teachers provision has been made to their getting Rs 2/- more than the male teachers of the same grade Hence my Board does not find its way to provide for payment of capitation allowance to teachers.

(iv) In the year 1920-21 temporary allowance was paid to teachers in accordance with the rates in G.O.No

700 Financial dated 1st August 1920 at the sacrifice among others of Public works. It may not be out of place to submit here that th land cess which is the main source of income of this Board is only Rs 24400 and including income from other sources such as Professi tax etc the total revenue of the Taluk as estimated in the Taluk Board budget estimates for 1922-23 comes to Rs 29140. If the Taluk Board is required to utilize Rs 18,676 for Elementary Education I leave it to the Government to decide whether the Taluk Board wil be able to meet the demand under ordinary communications and Public Health the demand for which has exceeded the previous yea allotments. In these circumstances my Taluk Board is unable to raise the Board's contribution from its general revenues to Rs 18 The Taluk Board has already allotted more than it can afford to viz Rs 9550. I request, therefore, that Government may be pleased to pass the budget now submitted without forcing the Taluk Board to contribute any more amount, from its revenue which as will have been observed is not sufficient to meet the present demand althou the maximum rate of taxation has been resorted to.

including appropriation on Rem. interests Oct. which not readily available

I have the honour to be,

Sir,

Your most obedient servant

C. Ramachandra Rao

3/4

President.

Debits.

tuals for 20-1921	Revised Estimate for 1921-1922	Heads.	Budget Estimate for 1922-1923.
		Ordinary	
		1. Staff-Salaries and allowances;-	
38,934	35,595	Masters	43,370
	70	Clerks and Servants	600
3,831	-	Capitation allowances	-
		Contribution to Provident Fund	
31	79	Travelling allowance	25
441	-	Stipends of teachers sent for training	-
		2. Contingencies and equipment renewals	
		Contingencies	
842	891	House Rent	950
1,779	2,041	Other items	1,800
		Equipment renewals	
20	-	Furniture and apparatus	30
24	-	Library Books and Maps	30
	15	Other items	20
		3. Prizes and Scholarships	70
1,289	6,432	4. Repairs to buildings	1,500
3,667	-	5. Refunds	-
50,858	45,123	Total running charges	48,395
		6. Interest and repayment of debts	
2,721	1.987	7. Appropriation to Educational Capital	3.000

Credits.

Actuals for 1921-22.	Revised estimate for 1921-22.	Heads.	Budget Estimates for 1922-23
		Ordinary	
	3,215	1. Education Tax	8,100
		2. Fines and penalties under the Elementary Education Act	
		3. Income from Investments etc.	
2,042	2,245	4. School Fees	2,200
67	47	5. Other Receipts	50
		6. Government Grant	
		(1) Under Section 37 of the Elementary Education Act	3,215
32,794	27,890	(ii) Under the provisio to section 37 of the Act.	28,280
18676	9,550	7. Contribution from Revnue Account of the Local Authority	9,550
53,579	42,947	8. Appropriation from Endowment account	51,395
		Total Ordinary receipts.	

53,579	47,110	Total ordinary charges	51,395				
		Capital.				**Capital**	
2,721	1,875	Land and Buildings				1. Capital Receipts	
		2. Equipment				2. Contribution from private individuals	
	112	Furniture and apparatus	2,000			3. Appropriation from loans	
		Library Books and Maps.	1,000			4. Appropriation from Education ordinary	3,000
		Other items	-	2,721	1,987		
2,721	1,987	Total Capital Charges	3,000	2,721	1,987	Total	3,000

Mangalore
Date 31st October 192[illegible]

M. Subbanna
874
President,
Taluk Board, Mangalore. South Kanara.

G.

17,110
42,947
4163

Elec. Br. Amd Budget - Mangalore Taluk Board

[Cr. 2733A]
M.4-4-24
M.11-4-24
[Cr. 3936A]
M.12-12-24

From the D. F. O., No. ... dt. B-38/22
Memo to the P.T.B., Mangalore, No. 2733 A-22 12/24
From the ——do——, No. dt. 5-25-38/2

The revised budget of the
M.12-12-24 Mangalore Taluk Board calls for the following remarks: —

(i) The proceeds of the education tax realis in 1921-22 is shown as Rs 3,215/- and credit is taken for Rs. 3,220/- as equivale Govt. contribution in the budget estimate fo 1922-23. The later figure should be altered into Rs. 3,215/-

(ii) Credit should be taken both in the revi estimate for 1921-22 and the budget estimate for 1922-23 only for Rs. 27,890/- and 28,280/- respectively as Govt. contril under the proviso to section 39 of the Act.

The ~~budget~~ receipts and charges for both the years will then be as follows: —

	1921-22 Rs.	1922-23 Rs.
Receipts.	42,930/-	51,395
Charges	47,110/-	51,540/
	Deficit. Rs. 4,180	Rs. 145

The Taluk Board has contributed only Rs. 9550/- from its revenues for each of the years 1921-22 and 1922-23, against contribution of Rs. 18,876/- in 1920-21 The proceeds of the education tax have been ~~over~~ encroached upon for the maintenance of the existing schools and still there is a deficit of Rs. 10,702 at the end of the year 1922-23. The Board has also deleted the provision originally made for the payment of Capitation allowance to teachers. It is for consideration whether the budget may be approved with the alteration mentioned in para 1 above, and the Taluk Board asked to meet the deficit from its own funds.

N.O.P. no 25-B-3/22-28
28.9-22

In the original budget estimate the Board provided a sum of Rs.4000/- towards the paymen of capitation allowance. In the revised budge estimate the provision has been deleted. Pendi the orders of Government on the abolition of t payment of capitation allowance, a provision is necessary and the Board should be asked to make adequate provision under capitation allowance both in the revised estimate for 1921-22 and i the budget estimate for 1922-23.

The Board's request to raise the Government contribution under section 37 of the Elementar Education Act to the extent of Rs.4470 over and above the proceeds of the Education Cess is not supported.

28.9.22

L. Con. L4490-A
2-10-22

Law (Edn.) Deptt.

A draft memo to the President Taluk Board, Mangalore, asking him to revise the budget with reference to the foregoing remarks is submitted for approval.

9.10.22

6.10.22

No. 5215A] Issued as memo No. 3936A-2 dt 10-10-22 from the D.E.O., Mangalore, dis No. 659 dt 31-10-22

In the circumstances stated in para (ii) of the President's present letter the

2 proposal not to pay capitation allowances may perhaps be agreed to.

The President reports that the Board cannot contribute more than Rs. 9550/ for the years 1921-22 and 1922-23. against Rs. 18,676/- in 1920-21. In the budget as last revised there is a deficit of Rs. 16,683/- ~~for 1921-22~~ ~~[illegible]~~ The budget may be approved subject to the remark that this deficit should be met from the Board's funds.

A draft order is submitted. If approved it may be sent to the L.S.G. Dept. ins. for acceptance. That dept. may be requested to state whether the financial position of the Board as reported in the President's letter is correct.

11.11.21

The usual contribution should be insisted on. Revise 11/11/21

Revised draft submitted. The file is sent to the L.S.G. Dept. for acceptance

12.11.21

b 21 of cf.

47110
42947
1.1.2

21 NOV 1922

I am (under) want to know whether the financial statement of the board as reported by the President on p. 21 Cf. is correct. The statement at Slip will amply show that the President has not exaggerated the situation in the least. ~~Of anything~~. It will be noticed that the amount proposed to be contributed ~~originally~~, both in the general and in the original Edn. budgets is Rs 5390 when the Rev. account closes with a balance of Rs 4753 after all possible appropriations, from the Rem. Enterprises account, Compassionate fund ~~transfer~~ and opening balance, & out of this amount, viz. Rs 5390, is raised to Rs 9550, the Cl. balance under Revenue will correspondingly be brought down to (Rs 4753-4160) Rs 593.

any further increase in the contributions is to be made to maintain a deficit and cannot be agreed to in this department.

~~As regards the~~

With reference to para 2 of relating to the deficit of Rs 4163 in 1921-22, if the amount has already been met by the Board from its funds, we need not object, ~~if such~~ but it must be pointed out that the full opening bal of Rs 9573 is necessary for the Board to meet its commitments for 1922-23 & that this cannot suffer reduction.

The Mangalore Taluk Board proposes to contribute 9,550 in 1921-22 and another 9550 in 1922-23 or Rs 19,1[illegible] all Local (Edn) want [illegible]

for these two years plus Rs 4163 wipe off the deficit in 1921-22 or Rs 41515 in all.

7352
4163
41515

2. In the first place the usual Contribution" is not Rs 18,676 but only Rs 15,955 as the amount appropriated for capital expenditure should certainly be omitted.

18676
2721
15,955

3. If the Board contributes any money in either 1921-22 or 1922-23 in excess of what it has already provided in the Rly. budget, that amount will go to wipe off the deficit. and no second payment for wiping off the deficit is needed.

4. The question now is what amount should the board be next called on to pay. The board's finances are manifestly unsound and there is only a deficit of Rs 4,163. Moreover it is proposed to spend as much as Rs 49 out of the ordinary funds for capital expenditure which is certainly against the principles accepted in D.S.G.

+ 1 for two years 1921-22 + 1922-23 The expenditure is mostly for equipment of schools

5. Where the finances are satisfactory D.S.G. have allowed payments in excess of the usual contribution and Lord Ed) has agreed

that in deserving cases it will let off local bodies with even a smaller contribution provided the Pr. budget is not affected - In the present case if the Board contributes Rs 4,163 then the deficit in 1921-22 will be covered and the Govt grant of Rs 1,333 referred to para 2 of the draft will form the bone balance and thus after meeting 4,987 of capital expenditure out of ordinary revenues. There seems therefore to be no reason why the Board should be squeezed to pay more merely that that amount may form the balance.

L.S.G. will accept the draft if para 1(ii) is omitted.

13.1.23

Law (Gen) Dept.

Portion A of the L.S.G. Asst. Secretary's note above.

From the discussions between the Secretary and the L.S.G. Asst. Secretary which have been brought to writing, it will be observed that the Law (Gen) Dept. has

has not agreed to let off any local body with a smaller contribution than the usual amount for elementary education. It has only been agreed to reduce any excess contribution in any case where there is no adequate balance in the general budget of any local body.

para (b)(ii) of rules at ©

2. In the present case, though the usual contribution of the Mangalore Taluk Board is taken as Rs. 15,955/-, the Taluk Board proposes to contribute only Rs. 9,550/- for each of the years 1921-22 and 1922-23. If the Taluk Board contributes Rs. 15,955/- instead of Rs. 9550 for each of the two years, the E.E. Fund budget will close with a balance of Rs. ~~4,980/-~~ 9980/- If the proposal of the L.S.G. Dept. to let off the Board with a contribution of Rs. 9550 for each of the two years files a contribution of Rs. 4,163/- to ~~be let off~~ wipe off the deficit in 1921-22, the E.E. fund budget will close with a balance of Rs. 1,333/- only.

para 2 of the L.S.G. Secy's note on p. 29 of Taluk

3. From the L.S.G. Dept. note on page 5 ante, it will be observed that by the Taluk Board contributing Rs. 9,550/- for 1922-23 to the E.E. fund its general budget closes with a balance of Rs. 593/- only. The Taluk Board will not therefore be able to contribute the usual amou

e usual contribution should still be
insisted on or whether the proposal of
the L.S.G. will be accepted. In the former
case the L.S.G. Dept. will have to ask the loca
authorities to recast its budget.

For orders. The draft may issue with the omi
of para 1 (ii) as suggested by L.S.G.

While allowing the Taluk
oard to reduce its contribu
ion for 1921-22 & 1922-23, we sh
take care that it does not
become the manual. We m
llow the reduction as a sp
ase for these two years on
he district understanding that
n the next succeeding year
he usual contn is restore
his course is suggested owing
ecent of the general income
being inadequate to provi
more without having a depu
he Taluk Board should find out
n the meanwhile to adjus
its resources.

Law (GW) DEPARTMENT.

55

	Date.	Initials.
When received for Fair-copying.		
When copied ..	11/2/23	
When examined ..	20/2/23	
When signed ..		
When despatched ..		

Budget

Elementary Education for Mangalore Taluk Board. 1922-23

Approved with remarks.

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ..... " ..... 192 .

READ ALSO—

C. No. 5215A, From the ....., No. ....., dated ..... 192 .

" " ..... " " ..... " ..... " ..... 192 .

" " ..... " " ..... " ..... " ..... 192 .

ORDER.

Mis.

No. 154, dated 24. 1. 1923.

The budget estimate of the elementary education fund under the control of the Mangalore Taluk Board for 1922-23, as revised and submitted with the Presidents letter Dis No. 659 D, dt 31-10-22, is approved subject to the following remarks:—

Pl 9-1 cf

(1) The resulting ~~deficit~~ deficit of Rs. 46,631/- in the year 1921-22 should be met by increased contribution from the Taluk Board's general revenues.

2 The Taluk Board's contribution

each of
the years 1921-22 and 1922-23
should be increased so much it
had contributed for 1920-21, viz.
Rs. 18,676/-.

With reference to G.O. No. Ltd 44
dt 9.8.22, the taluk board will be
allowed to take credit for a sum
of Rs. 1333/- under Capital receipts
as Govt. contribution in the
budget estimate for 1922-23.

Recd 10 nos
with enclosures
26/

To The PTB, Mangalore
" " D.P.I.
" " P.D.E.C, South Kanara.
" " Exr. of P. Accts
" " d. Sly. Dept.